

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

File No. 1:03-CV-208

v.

HON. ROBERT HOLMES BELL

ROBERT L. MOSHER, CAROL L.
MOSHER, and KIMBERLY SANDERS,
all d/b/a MOSHER ENTERPRISES TRUST,
a purported trust,

Defendants.

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PRELIMINARY INJUNCTION

This matter having come before the Court on the government's motion for a preliminary injunction against Defendant Robert L. Mosher, and an evidentiary hearing having been held on April 7, 2003, the Court makes the following findings of fact and conclusions of law and enters this limited preliminary injunction.

This Court is authorized under 26 U.S.C. § 7407 to enter a preliminary injunction if the government shows that Defendant has engaged in conduct subject to penalty under 26 U.S.C. § 6695 and that injunctive relief is appropriate to prevent the recurrence of such conduct. The failure of an income tax return preparer to furnish his identifying number on returns he prepares is subject to penalty under 26 U.S.C. § 6695(c). The failure of an income tax return preparer to retain a list of the names and taxpayer identification numbers of the

taxpayers for whom he has prepared income tax returns and to make that list available to the IRS for inspection is subject to penalty under 26 U.S.C. § 6695(d).

Based upon the evidence presented and the parties' arguments, the Court finds that Robert L. Mosher prepares income tax returns and that he does not furnish his tax identification number on income tax returns he prepares for his customers. The Court further finds that Robert L. Mosher has failed to comply with an IRS request for a list of customers for whom he filed income tax returns in the last three years. Based upon this evidence, the Court finds that Robert L. Mosher has engaged in conduct subject to penalty under 26 U.S.C. § 6695.

The Court concludes that absent a preliminary injunction, Robert L. Mosher will continue to violate the law as set forth above, and that a limited preliminary injunction should issue under 26 U.S.C. § 7407, requiring Robert L. Mosher to comply with his legal obligations. Accordingly,

IT IS HEREBY ORDERED that from and after April 7, 2003, at 3: 30 p.m., Robert L. Mosher is **ENJOINED** from preparing and/or filing any income tax returns on behalf of customers that do not include his identifying number.

IT IS FURTHER ORDERED that Robert L. Mosher shall, within ten (10) days of this order, personally deliver to IRS Agent Nancy Todd or her designate, at Suite 200, 678 Front St. NW, Grand Rapids, Michigan, 49504, a list of the names of customers for whom he has prepared any income tax return, amended return, or request for refund in the last three

(3) years. The list shall include the names and taxpayer identification or employer identification number of all trusts for whom Robert L. Mosher has prepared income tax returns or requests for refund, and must indicate the individual taxpayer(s) connected with the trust, either as beneficiary(ies), trustee(s), manager(s) or in any other capacity. Robert L. Mosher's duty to provide a list of the names of his customers when required by the IRS is an on-going obligation.

Date: April 7, 2003

/s/ Robert Holmes Bell
ROBERT HOLMES BELL
CHIEF UNITED STATES DISTRICT JUDGE